

107TH CONGRESS  
1ST SESSION

# H. R. 1368

To amend the Internal Revenue Code of 1986 to remove the requirement of a mandatory beginning date for distributions from individual retirement plans.

---

## IN THE HOUSE OF REPRESENTATIVES

APRIL 3, 2001

Mr. SAXTON introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to remove the requirement of a mandatory beginning date for distributions from individual retirement plans.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. REMOVAL OF REQUIREMENT OF MANDATORY**  
4 **BEGINNING DATE FOR DISTRIBUTIONS FROM**  
5 **INDIVIDUAL RETIREMENT PLANS.**

6 (a) IN GENERAL.—Paragraph (6) of section 408(a)  
7 of the Internal Revenue Code of 1986 (relating to indi-  
8 vidual retirement account) and paragraph (3) of section  
9 408(b) of such Code (relating to individual retirement an-

1 nuity) are each amended by inserting “(other than sub-  
2 paragraph (A) thereof)” after “section 401(a)(9)”.

3 (b) **EFFECTIVE DATE.**—The amendment made by  
4 subsection (a) shall take effect on the date of the enact-  
5 ment of this Act.

○